

State of Idaho

Legislative Services Office

Management Report

A communication to the Joint Finance-Appropriations Committee

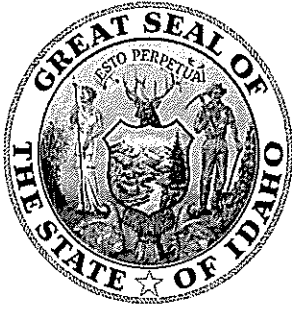
OFFICE OF THE LIEUTENANT GOVERNOR

FY 2008, 2009, AND 2010

Report IC12010

Date Issued: February 14, 2011

Serving Idaho's Citizen Legislature



Idaho Legislative Services Office
Legislative Audits Division

Don H. Berg, Manager

OFFICE OF THE
LIEUTENANT GOVERNOR

SUMMARY

PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Office of the Lieutenant Governor covering the fiscal years ended June 30, 2008, 2009, and 2010. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion, but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

CONCLUSION

We did not identify any significant conditions or weaknesses in the general administrative and accounting controls of the Office.

FINDINGS AND RECOMMENDATIONS

There are no findings and recommendations in this report or the prior report.

AGENCY RESPONSE

The Lieutenant Governor has reviewed the report and is in agreement with its contents.

FINANCIAL INFORMATION

The following financial data is for informational purposes only.

OFFICE OF THE LIEUTENANT GOVERNOR – FISCAL YEAR 2010

	General
	<u>Fund 0001</u>
Appropriation	\$139,500
Prior Year Encumbrance	<u>10,711</u>
Total Available	<u>\$150,211</u>
Less Disbursements	
Personnel	\$116,392
Operating	16,700
Capital Outlay	<u>10,711</u>
Total Disbursements	<u>\$143,803</u>
Reversions	<u>\$6,408</u>

This report is intended solely for the information and use of the State of Idaho and the Office of the Lieutenant Governor and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the Lieutenant Governor, Brad Little, and his staff.

ASSIGNED STAFF

Chris Farnsworth, CPA, Managing Auditor

Brian Butkus, In-Charge Auditor

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AGENCY RESPONSE



BRAD LITTLE
LIEUTENANT GOVERNOR

February 2, 2011

Mr. Don H. Berg, CGFM
Manager, Legislative Audits Division
Legislative Services Office
Statehouse Mail
Boise, Idaho

SUBJECT: Audit of FY 2007, 2008, and 2009

Dear Mr. Berg:

I would like to thank your staff, Managing Auditor Chris Farnsworth, and In-Charge Auditor Brian Butkus for their professionalism during the "internal control" audit work for the Office of the Lieutenant Governor. The Office of the Lieutenant Governor concurs with the Management Report on Internal Control.

As always it is a pleasure to work with your staff and yourself. We appreciate your assistance and professionalism.

Sincerely,

A handwritten signature in black ink, appearing to read "Brad Little", is written over a horizontal line.

Brad Little

BL/jo

APPENDIX

HISTORY

The Office of the Lieutenant Governor was established in 1890, as part of the Executive Branch. The Lieutenant Governor is elected to a four-year term of office. Compensation is fixed by law, with a base salary plus compensation for services rendered as President of the Senate and as Acting Governor.

The Idaho Constitution, Article IV, Section 1, and Idaho Code, Title 67, Chapter 8, provides statutory authority.

PURPOSE

The Lieutenant Governor presides over the Senate, stands first in line of succession to the Governor, and is Acting Governor when the Governor is physically outside the State or otherwise unable to serve. On a day-to-day basis, the Lieutenant Governor performs such duties as may be directed by the Governor. At the written direction of the Governor, the Lieutenant Governor may represent the State in negotiations, compacts, hearings, and other matters dealing with State and federal government.

FUNDING

The Office of Lieutenant Governor is funded by a General Fund appropriation. The Lieutenant Governor is compensated from funds administered by the Office of the Governor, for the difference between the Governor's and the Lieutenant Governor's wages, when serving as Acting Governor. The Lieutenant Governor also receives per diem allowances from the legislature while serving as the President of the Senate.

ORGANIZATION

The Office has two staff members who serve the dual role of administrative assistant and receptionist. Occasionally, temporary employees may be hired when necessary.